

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: Assessing Officials
FROM: Brian E. Bailey, Commissioner *DEB*
RE: 2013 Assessment Calendar
DATE: December 28, 2012

Listed below are key dates for assessing officials. The main goal for the Department of Local Government Finance ("Department") and for local officials in 2013 will continue to be on-time tax bills.

Dates may change by action of the General Assembly. Since deadlines occurring on a Saturday, Sunday or legal holiday are effective on the next business day (IC 6-1.1-37-10; IC 36-2-15-4 (Assessor), 36-2-9-4 (Auditor), and IC 36-2-10-5 (Treasurer) the **timeline below was modified to reflect the last business day on which the activity can be accomplished.**

January 15: Annually assessed mobile home assessment date. IC 6-1.1-1-2.

February 15: Annually assessed mobile home assessments with current year taxes payable should be turned over to the county auditor in preparation for tax billing.

March 1: Assessment date and valuation date for all tangible property except annually assessed mobile homes under IC 6-1.1-7. IC 6-1.1-1-2.

March 1: Last date a real property assessment can be increased for undervalued or omitted property for the assessment date three years prior to March 1 (March 1, 2010-2012). IC 6-1.1-9-4; for personal property, IC 6-1.1-9-3.

April 25: Last day for county treasurer to mail 2012-pay-2013 tax bills (must be mailed at least fifteen [15] days before the first installment is due). IC 6-1.1-22-8.1(c).

May 1: Although there is no statutory date for the submission of the county's ratio study as part of the annual adjustment process, in order to ensure on-time billing for 2013-pay-2014, it is strongly recommended the ratio study be submitted by this date.

May 10: Last day a claim for refund may be filed for the May installment three (3) years prior (2010-2012) as a result of a Correction of Error (Form 133). IC 6-1.1-26-1.

- May 10:** First installment of 2012-pay-2013 property taxes due. IC 6-1.1-22-9.
- May 15:** Last day to file a personal property return unless an extension has been granted by the assessing official. 50 IAC 4.2-2-2; IC 6-1.1-3-7(b).
- May 15:** Last day an amended personal property return may be filed for the March 1, 2012 assessment date (twelve [12] months from the later of the following: the filing date for the original property tax return if the taxpayer is not granted an extension, or the extension date for the original personal property return if the taxpayer is granted an extension). IC 6-1.1-3-7.5(a).
- May 15:** Last day to assess personal property that was not reported by the taxpayer ten (10) years prior to the current year's filing deadline (2003-2012). IC 6-1.1-9-3.
- May 15:** Last day a current year not-for-profit exemption application may be filed with the county assessor. IC 6-1.1-11-3.
- June 3:** Although there is no statutory date for approval of the county's ratio study, in order to ensure on-time billing for 2013-pay-2014, it is strongly recommended the ratio study be approved by this date.
- June 28:** The county assessor must submit to the Department a "cyclical reassessment" plan. IC 6-1.1-4-4.2(a).
- July 1:** Last day for the county assessor to deliver the real estate book (i.e., roll 2013-pay-2014 gross assessed values) to the county auditor. IC 6-1.1-5-14. This means that the county assessor and county auditor roll and balance values.
- July 1:** Last day for the county assessor to deliver the personal property assessment data to the auditor. IC 6-1.1-3-17(b).
- August 1:** Last day for county auditor to certify net assessed values to the fiscal officer of each political subdivision of the county and to the Department. IC 6-1.1-17-1.
- September 16:** Last day for a township assessing official to make a change on a personal property return filed on or before May 15 of the current year and notify the taxpayer of the change. If the return was filed after May 15, the assessing official has four (4) months from the day of filing to make a change and give notice. IC 6-1.1-16-1(a)(1).
- October 30:** Last day for a county assessor or a property tax assessment board of appeals to make a change on a personal property return filed on or before May 15 of the current year and notify the taxpayer of the change. If the return was filed after May 15, a county assessor or a property tax assessment board of appeals

has five (5) months from the day it is filed to make a change and give notice. IC 6-1.1-16-1(a)(2). These time limitations apply to the review function of the property tax assessment board of appeals, but not the appeal function under IC 6-1.1-15. 50 IAC 4.2-3.1-7.

November 4: Last day for filing an exemption application by an owner and for approval by the property tax assessment board of appeals of the application if the county auditor did not give notice to the owner of his or her failure to apply. (First Monday in November, per statute.) IC 6-1.1-11-5(d).

November 12: Last day a claim for refund may be filed for the November installment three (3) years prior (2010-2012) as a result of a Correction of Error (Form 133). IC 6-1.1-26-1.

November 12: **Second installment of 2012-pay-2013 taxes due.** IC 6-1.1-22-9.

December 31: Last day to file a disaster petition, issue a reassessment order, and make an adjustment for a disaster petition for the March 1, 2012 assessment date, and last day to file a petition for reassessment of permanently flooded land for the March 1, 2012 assessment date. IC 6-1.1-4-11; IC 6-1.1-4-11.5.

If you have any questions about the assessment calendar, please contact your Assessment Division Field Representative or call (317) 232-2773. A full list of assessment field representatives is available at http://www.in.gov/dlgf/files/Field_Rep_Map_-_Assessment.pdf.